



94TH GENERAL ASSEMBLY
State of Illinois
2005 and 2006
HB5262

Introduced 1/25/2006, by Rep. Renee Kosel

SYNOPSIS AS INTRODUCED:

35 ILCS 145/2

from Ch. 120, par. 481b.32

Amends the Hotel Operators' Occupation Tax Act. Provides that the term "hotel" includes a facility advertised and operated exclusively as a romantic getaway by an entity operating as a private club that provides, for a consideration, living quarters, sleeping, or housekeeping accommodations to its members.

LRB094 16397 RSP 51653 b

FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Hotel Operators' Occupation Tax Act is
5 amended by changing Section 2 as follows:

6 (35 ILCS 145/2) (from Ch. 120, par. 481b.32)

7 Sec. 2. As used in this Act, unless the context otherwise
8 requires:

9 (1) "Hotel" means any building or buildings in which a
10 person ~~the public~~ may, for a consideration, obtain living
11 quarters or sleeping or housekeeping accommodations. The
12 term includes inns, motels, tourist homes or courts,
13 lodging houses, rooming houses, and apartment houses. The
14 term also includes a facility advertised and operated as a
15 romantic getaway by an entity operating as a private club
16 that provides, for a consideration, living quarters,
17 sleeping, or housekeeping accommodations to its members.

18 (2) "Operator" means any person operating a hotel.

19 (3) "Occupancy" means the use or possession, or the
20 right to the use or possession, of any room or rooms in a
21 hotel for any purpose, or the right to the use or
22 possession of the furnishings or to the services and
23 accommodations accompanying the use and possession of the
24 room or rooms.

25 (4) "Room" or "rooms" means any living quarters,
26 sleeping or housekeeping accommodations.

27 (5) "Permanent resident" means any person who occupied
28 or has the right to occupy any room or rooms, regardless of
29 whether or not it is the same room or rooms, in a hotel for
30 at least 30 consecutive days.

31 (6) "Rent" or "rental" means the consideration
32 received for occupancy, valued in money, whether received

1 in money or otherwise, including all receipts, cash,
2 credits and property or services of any kind or nature.

3 (7) "Department" means the Department of Revenue.

4 (8) "Person" means any natural individual, firm,
5 partnership, association, joint stock company, joint
6 adventure, public or private corporation, limited
7 liability company, or a receiver, executor, trustee,
8 guardian or other representative appointed by order of any
9 court.

10 (Source: P.A. 87-951; 88-480.)